

RECORDATION NO. 25057 FILED

JUL 12 '04 9-17 AM

SURFACE TRANSPORTATION BOARD

ALVORD AND ALVORD
ATTORNEYS AT LAW
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WASHINGTON, D.C.
20036

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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

July 9, 2004

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of an Assignment and Assumption Agreement, dated as of July 1, 2004, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Assignor: PLM Equipment Growth Fund VII
655 Montgomery Street, Suite 1200
San Francisco, California 94111

Assignee: PLM Rail Partners, LLC
655 Montgomery Street, Suite 1200
San Francisco, California 94111

Mr. Vernon A. Williams
July 9, 2004
Page 2

A description of the railroad equipment covered by the enclosed document is:

406 cars within the following series:

CITX 33388 -- CITX 35522
DCFX 1418 -- DCFX 1490
HOMX 2026 -- HOMX 2037
NATX 37695 -- NATX 81190
PLMX 3807 -- PLMX 825052

A short summary of the document to appear in the index is:

Assignment and Assumption Agreement.

Also enclosed is a check in the amount of \$30.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,



Edward M. Luria

RWA/anm
Enclosures

JUL 12 '04 9-17 AM

ASSIGNMENT AND ASSUMPTION AGREEMENT

SURFACE TRANSPORTATION BOARD

This ASSIGNMENT AND ASSUMPTION AGREEMENT, dated July 1, 2004 (this "Agreement"), is between PLM Equipment Growth & Income Fund VII, a California limited partnership (the "Assignor"), and PLM Rail Partners, LLC, a Delaware limited liability company (the "Assignee").

WITNESSETH:

WHEREAS, the Assignee and the Assignor have entered into that certain Asset Transfer Agreement (the "Asset Transfer Agreement"), dated as of the date hereof and the Assignor has delivered a Bill of Sale to Assignee on the date hereof (together with the Asset Transfer Agreement, the "Purchase Agreements"), providing for the purchase of the railcars described on Schedule 1 hereto (the "Seller Equipment") by the Assignee from the Assignor, subject to the terms and conditions set forth therein; and

WHEREAS, the Asset Transfer Agreement contemplates the execution and delivery of this Agreement by the Assignor and the Assignee on the date hereof evidencing the assignment by the Assignor of all of its right, title and interest in and to the Seller Leases entered into by Assignor or its agent on behalf of Assignor, as Lessor, to the extent such Seller Leases relate to the Seller Equipment.

NOW, THEREFORE, in consideration of the foregoing and for other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, the parties hereto agree as follows.

1. *Definitions.* Capitalized terms used herein without definition shall have the meanings assigned to them in the Asset Transfer Agreement.

2. *Assignment.* Effective as of the date hereof, the Assignor hereby sells, transfers, assigns, conveys, grants and sets over to the Assignee, its successors and assigns forever, all of Assignor's rights, title and interest as of such date in and to the Seller Leases (the "Assigned Agreements") insofar as they relate to the Seller Equipment.

Notwithstanding the foregoing, the Assignor shall continue to be entitled to the benefit of any rights to indemnification for tax and other matters related to the Seller Leases and the Seller Equipment which arose or may arise from or be related to any event or circumstance occurring or in existence prior to the date hereof.

3. *Acceptance of Assignment; Assumption of Obligations; Effect of Assignment.* Effective as of the date hereof, the Assignee accepts the assignment contained in Section 2 hereof and, in respect of the period on and after the date hereof, assumes all obligations of the Assignor under, and agrees to be bound by all of the terms and conditions of the Assigned Agreements insofar as they relate to the Seller Equipment and the Seller Leases (the "Assumed

Liabilities”). Assignor and Assignee hereby agree that, (i) the foregoing assumption by the Assignee shall be limited to the obligations of the Assignor under the Assigned Agreements related to the Seller Equipment arising on or after the date hereof and (ii) effective as of the date hereof, the Assignee shall be deemed a party to each of the Assigned Agreements, insofar as it relates to the Seller Equipment and each reference in the Assigned Agreements to the Assignor, insofar as it relates to the Seller Equipment, shall be deemed to mean the Assignee.

4. *Release of Assignor.* Incident to the assumption of the Assumed Liabilities by Assignee as provided for hereinbefore, from and after the date hereof, Assignor is hereby released and discharged from all of its covenants, conditions, debts, duties, liabilities and other obligations arising under the Assigned Agreements from and after the date hereof, but only insofar as such covenants, conditions, costs, duties, liabilities and other obligations relate to the Seller Equipment.

5. *Amendments.* No provision of this Agreement may be amended, modified or waived except by written agreement duly executed by each of the parties hereto and the Administrative Agent.

6. *Notices.* All notices, requests or other communications to or upon any party hereto in connection herewith shall be given in the manner prescribed by Section 9 of the Asset Transfer Agreement.

7. *Successors and Assigns.* This Agreement shall be binding upon and inure to the benefit of Assignor and Assignee and their respective successors and assigns.

8. *Third Party Beneficiaries.* Assignor and Assignee hereby expressly agree that the Administrative Agent and each of the Lenders party to the Loan Agreement are third-party beneficiaries of this Agreement.

9. *Entire Agreement.* This Agreement, together with the agreements, instruments and other documents required to be executed and delivered in connection herewith, represents the entire agreement between Assignor and Assignee and supersedes all prior agreements and understanding of Assignor and Assignee with respect to the subject matter covered thereby.

10. *Certain Assurances.* Each of Assignor and Assignee shall do, execute, acknowledge and deliver, or shall cause to be done, executed and acknowledged and delivered, all such further acts, conveyances and assurances as Administrative Agent shall reasonably require for accomplishing the purposes of and carrying out the obligations of such party under this Agreement and the Assigned Agreements.

11. *Headings.* The section headings used in this Agreement are for convenience of reference only and shall not be used or construed to define, interpret, expand or limit any provision hereof.

12. *Counterparts.* This Agreement may be executed in separate counterparts, each of which when so executed shall be deemed to be an original and all of which taken together shall constitute one and the same agreement.

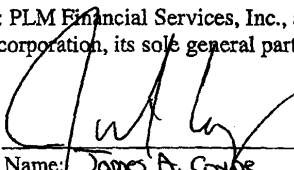
13. *Governing Law.* This Agreement shall be governed by, and construed and enforced in accordance with, the internal substantive laws of the State of New York, without giving effect to the conflict of law rules thereof, other than Section 5-1401 of the New York General Obligations Law.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, this Agreement has been duly executed by the parties hereto as of the date first above written.

PLM EQUIPMENT GROWTH & INCOME FUND VII,
a California limited partnership

By: PLM Financial Services, Inc., a Delaware
corporation, its sole general partner

By 
Name: James A. Conner
Title: President and Secretary

PLM RAIL PARTNERS, LLC, a Delaware limited
liability company

By: Transportation Equipment-PLM, LLC, a
Delaware limited liability company, its
manager

By _____
Name: _____
Title: _____

IN WITNESS WHEREOF, this Agreement has been duly executed by the parties hereto as of the date first above written.

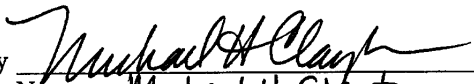
PLM EQUIPMENT GROWTH & INCOME FUND VII,
a California limited partnership

By: PLM Financial Services, Inc., a Delaware
corporation, its sole general partner

By _____
Name: _____
Title: _____

PLM RAIL PARTNERS, LLC, a Delaware limited
liability company

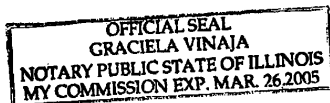
By: Transportation Equipment-PLM, LLC, a
Delaware limited liability company, its
manager

By  _____
Name: Michael H Clayton
Title: Vice President

STATE OF Illinois)
) SS.:
COUNTY OF Cook)

On this, the 1st day of July, 2004, before me, a Notary Public in and for said County and State, personally appeared James A. Coyne, who being by me duly sworn, says that (s)he is the President and Secretary of PLM Financial Services, Inc., a Delaware corporation, the general partner of PLM Equipment Growth & Income Fund VII, a California limited partnership, that said instrument was signed on July 1, 2004 on behalf of said company, and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.



Graciela Vinaja
Name:
Notary Public
My Commission Expires:
Residing in Illinois

STATE OF Illinois)
) SS.:
COUNTY OF Cook)

On this, the 1st day of July, 2004, before me, a Notary Public in and for said County and State, personally appeared Michael H. Clayton, who being by me duly sworn, says that (s)he is the Vice President of Transportation Equipment-PLM, LLC, a Delaware limited liability company, the manager of PLM Rail Partners, LLC, a Delaware limited liability company, that said instrument was signed on July 1, 2004 on behalf of said limited liability company, and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said limited liability company.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.



Graciela Vinaja
Name:
Notary Public
My Commission Expires:
Residing in Illinois

**Schedule 1 to Assignment and Assumption Agreement
PLM Equipment Growth & Income Fund VII**

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| PLMX | 42848 | T867 |
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CERTIFICATION

I, Edward M. Luria, an attorney licensed to practice in the District of Columbia, the State of Delaware and the Commonwealth of Pennsylvania, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

July 9, 2004

Edward M. Luria
Edward M. Luria